

RECORDATION NO. 27111-A FILED

MAY 27 '08

12-33 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

May 23, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, D. C. 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated November 12, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 27111.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Ameropa North America, Inc.
2502 North Rocky Point Drive
Tampa, FL 33607

A description of the railroad equipment covered by the enclosed document is twenty five (25) 4650/4750 cu. ft. capacity, covered hopper cars; having FURXmarks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Rail Sr. Documentation Specialist

Enclosures
(AMNA002)

MAY 27 '08

12-33 PM

ASSGN. NO.: AMNA002

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this 12th day of November, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Ameropa North America, Inc. ("Lessee"), a Florida corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of April 26, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 15, 2007, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By:

Richard F. Seymour

Name:

RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETING

Title:

ATTEST:

By:

Susan Grokulska

Name:

SUSAN GROKULSKY
ASST. DIRECTOR OF

Title:

DOCUMENTATION

Executed on this

15th day of

November, 2007.

[CORPORATE SEAL]

STATE OF

ILLINOIS

COUNTY OF

COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 15th day of November, 2007.

My Commission Expires:

5-2008
(Notary Public)


LESSEE:

AMEROPA NORTH AMERICA, INC.

ATTEST:

By: *D. Michael Ward*
Name: D. Michael Ward
Title: Director of Marketing

By: *Nicholas Adamchak*
Name: Nicholas Adamchak
Title: Managing Director

Executed on this 12th day of November, 2007.

[CORPORATE SEAL]

STATE OF Florida

COUNTY OF Hillsborough

I, Carrie Fernandez, a Notary Public of the County and State aforesaid, certify that Nicholas Adamchak personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 12th day of November, 2007.

Carrie Fernandez

Notary Public

Commission Expires:

June 9, 2009
(Notary Public)

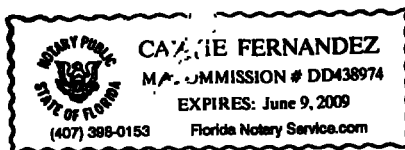


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-five (25)

DESCRIPTION OF CARS: 4650/4750 cu. ft. capacity, covered hopper cars equipped with gravity outlet gates, trough hatches and linings.

CAR NUMBERS:

FURX	816119
FURX	816120
FURX	816595
FURX	823850
FURX	823946
FURX	824118
FURX	824651
FURX	828215
FURX	828317
FURX	828321
FURX	828360
FURX	828575
FURX	828581
FURX	828603
FURX	828636
FURX	828639
FURX	828654
FURX	828844
FURX	828941
FURX	828958
FURX	828970
FURX	829003
FURX	829030
FURX	831131
FURX	831229